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EXTRAORDINARY

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प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue & Insurance)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 6th October 1967

G.S.R. 1537.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Mineral Products (Additional Duties of Excise and Customs) Act, 1958 (27 of 1958), the Central Government hereby exempts, during the period commencing on the 1st October and ending with the 31st March in each financial year, any mineral oil, falling under Item No. 9 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced in the States of Assam and Bihar—

- (i) from so much of the duty of excise leviable thereon under section 3 of the second mentioned Act as is in excess of such duty leviable on Furnace Oil falling under Item No. 10 of the said First Schedule; and
- (ii) from so much of the additional duty of excise leviable thereon under section 3 of the first mentioned Act as is in excess of such duty leviable on Furnace Oil falling under Item No. 10 of the said First Schedule;

Provided that the said mineral oil satisfies the following requirements, namely:—

- (i) it has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer;
- (ii) it has a flame height of less than ten millimetres;
- (iii) it has pour point as determined by the method I.P. 15/60 prescribed by the Institute of Petroleum, London, at or above fifty degrees of Fahrenheit's thermometer;
- (iv) it has a viscosity of over thirty five seconds by Redwood I Viscometer at one hundred degrees of Fahrenheit's thermometer; and
- (v) it contains more than 1.75 per cent by weight of any bituminous substance.

[No. 230/67-C.E. F. No. 12/16/67-CX.III.]

T. C. SETH, Jt. Secy.